

# WATER UTILITY ANNUAL REPORT

(Class "A" and "B" Companies)

## OF

**BLUE GRANITE WATER COMPANY**

Exact Legal Name of Respondent

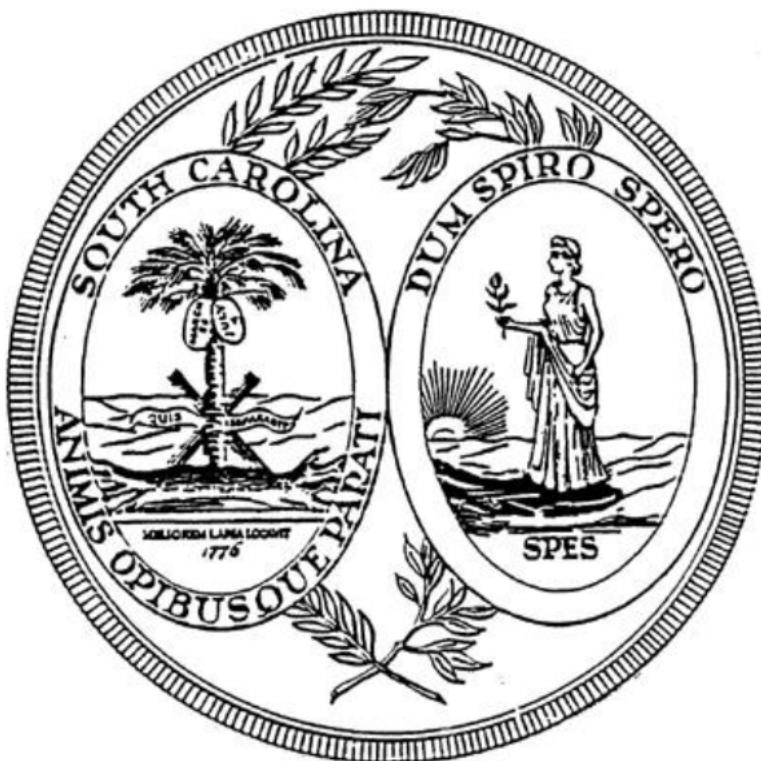
\_\_\_\_\_  
PSC/ORS Number (leave blank)

**FOR THE YEAR ENDED 2020**

☒ Calendar Year Ending December 31, 2020

or

☐ Fiscal Year Ending \_\_\_\_\_





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## GENERAL INSTRUCTIONS

1. All water utilities are required by state law to complete and file this annual report. On or before April 1, 2020, one electronic copy of this report should be submitted to the S.C. Public Service Commission email address [AnnualReports@psc.sc.gov](mailto:AnnualReports@psc.sc.gov). In addition, one electronic copy should be retained by the Company. Filing this electronic copy with the S.C. Public Service Commission will satisfy the utility's responsibility for submitting an annual report as required pursuant to Commission regulations.
2. Forms are available in PDF fillable format on the Office of Regulatory Staff website at [www.ors.sc.gov](http://www.ors.sc.gov).
3. Respond to each item using "0", "none", or "not applicable" as appropriate.
4. Requests for extension must be in writing to the Office of Regulatory Staff. Extension requests postmarked after April 1, 2020 will be denied.
5. All accounting terms and phrases used in this report are to be interpreted in accordance with the effective applicable Uniform System of Accounts prescribed by this Commission, as set forth in S.C. Code Ann. Section 58-5-220 and Commission regulation 103-520.
6. Standard accounting procedures will apply in determining the nature of any entry (e.g. entries of a reverse character will be indicated by a parentheses around the number).
7. The report will be filed consisting of data relative to a calendar year basis or the company's fiscal year, but not both.
8. If this report is made for a period less than the calendar year or fiscal year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where it is necessary to include the period covered. When operations cease during the year because of the disposition of property, the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes).
9. All instructions should be followed and each question should be answered fully and accurately. Sufficient answers are those in which no question or schedule has been overlooked. The expression "none" or "not applicable" should be given as the answer to any particular inquiry or schedule where it truly and completely states the fact. Unless otherwise indicated, no information will be accepted which incorporates by reference information from another document or report. In any instance where information called for is not given, the reason for its omission should be stated fully.
10. Dates, when called for, should include the day, month and year. Customary abbreviations may be used in stating dates.
11. Whenever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year; otherwise, an appropriate explanation of why different figures were used should be given.
12. One copy of the respondent's latest corporate annual report, if issued, should be submitted with this report. If the respondent is a member of a group, both the parent and subsidiary's corporate annual report should be submitted.

## **GENERAL INSTRUCTIONS**

### **(Continued)**

13. Throughout this report, money items will be rounded to the nearest dollar.
14. Failure to comply with the submission of the annual report may result in fines and/or loss of certification.
15. Separate notification is required for changes in company information -- i.e. name, address, telephone number, contact names, sale or purchase of Company, corporate structure.
16. Use this form for a water utility ONLY! If your utility operates a wastewater system in addition to a water system, complete a separate annual report for the wastewater system. **DO NOT COMBINE BOTH WATER AND WASTEWATER INFORMATION ON THE SAME FORM!**
17. Contact the Office of Regulatory Staff at (803) 737-0800 if you have questions about this form or the requirement for a water or wastewater utility.

## Schedule 100. IMPORTANT CHANGES DURING THE YEAR

Provide written responses for each of the items listed below. Make the written statements clear and brief. A response must be given for each item. However, if the word "none" is an accurate response, it may be used as such. Similarly, if information is given elsewhere in the report which would serve as a response to an item, reference that information in the space provided.

1. Have you had changes or additions to franchise rights? If so, describe (a) the actual payment given in exchange for the franchise rights, and (b) from whom acquired. If acquired without payment, state that fact.

No.

2. Have any of the following occurred -- acquisition of other companies, or reorganization, merger or consolidation with other companies? If so, give names of companies involved, details concerning the transactions, and reference to Commission authorization, including docket numbers.

No.

3. Have any of the following occurred -- purchase or sale of operating units, such as sources, treatment and storage facilities, transmission and distribution systems, or similar occurrences? If so, specify items, parties, effective dates and also reference the Commission authorization, including docket numbers.

Town of Lexington exercised eminent domain on the Watagate Wastewater System, Informational filing provided in Non Docket # ND-2020-44-W, effective immediately December, 2020.

4. Have any leaseholds been acquired, given, assigned, or surrendered? If so, give the effective dates, lengths of terms, names of parties, rents, Commission authorization, (docket numbers), if any, and other conditions.

No.

5. Have there been any extensions of service territories? If so, include the Commission authorization (docket numbers), that give the location of the new service territory covered by distribution system and the dates of beginning operations. Give the number of customers by class; for each class, give the number of customers estimated with regard to annual revenues for the new territories.

No.

6. What is the estimated increase or decrease in annual revenues due to rate changes, (cite docket numbers), and the approximate extent to which the increase or decrease is reflected in revenues for the reporting year?

In Docket No. 2019-290-WS a total increase of \$3,601,232 in water revenues was approved under bond effective 9/1/20. Approximately, 3 months of these revenues are included in the reporting year, or \$900,308.

7. Have there been any wage scale changes? If so, show the dates of changes, the effect on operating expenses for the year, and estimated annual effect of the wage scale changes on operating expenses.

April 2020 wage increases average approximately 3%.

8. Have there been any obligations incurred or assumed by you, the respondent, as guarantor for the performance by another of any agreement or obligation -- excluding ordinary corporate bonds maturing on demand or not later than one year after date of issue? If so, give the Commission authorization, (docket number), if any.

No.

9. Have there been any changes in articles of incorporation or amendments to charters? If so, explain the nature and purpose of these changes or amendments. Note any filing with the Commission.

No.

10. Other changes not provided for elsewhere.

N/A

## Schedule 110. DEFINITIONS

**“Accounts”** means the accounts prescribed in the NARUC Uniform System of Accounts.

**“Amortization”** means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, which may be over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

**“Book Cost”** means the amount at which property is recorded in the applicable account without deduction of related provisions for accrued depreciation, amortization, or for other purposes.

**“Class A”** for water utilities means a utility having annual water operating revenues of \$1,000,000 or more.

**“Class B”** for water utilities means a utility having annual water operating revenues of \$200,000 or more but less than \$1,000,000.

**“Class C”** for water utilities means a utility having annual water operating revenues of less than \$200,000.

**“Control”** (including the terms; “controlling,” “controlled by,” and “under common control with”) means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, affiliated companies, contract or any other direct or indirect means.

**“Cost”** means the amount of money actually paid for property or service. When the consideration given is other than cash, the value of such consideration shall be determined on a cash basis.

**“Debt Expense”** means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds and certificates of indebtedness; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen or marketing such evidences of debt; fees and expenses of listing on exchanges; and other like costs.

**“Depreciation”**, as applied to depreciable utility plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of the utility plant in the course of providing service. This includes causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of regulatory bodies.

**“Distribution Mains”** means any pipes whose primary purpose is to distribute treated water throughout a community, and whose components include arterial or primary feeders, secondary feeders, and the distribution grid works.

## Schedule 110. DEFINITIONS (Continued)

**“Investment Advances”** means advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled by the issuance of securities or shall not be subject to current settlement.

**“Minor Items of Property”** means the associated parts or items of which retirement units are composed.

**“Net Salvage Value”** means the salvage value of property retired less the cost of removal.

**“Nominally Issued”**, as applied to securities issued or assumed by the utility, means those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the utility, but which have not been sold, or issued directly to trustees of sinking funds in accordance with contractual requirements.

**“Original Cost”**, as applied to utility plant, means the cost of such property to the person first devoting it to public service.

**“Property Retired”**, as applied to utility plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been permanently withdrawn from service.

**“Replacing or Replacement”**, when not otherwise indicated in the context, means the construction or installation of utility plant in place of property retired, together with the removal of the property retired.

**“Retained Earnings”** means the accumulated net income of the utility less distributions to stockholders and transfers to other capital accounts, and other adjustments.

**“Salvage Value”** means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.

**“Straight-Line Remaining Life Method”**, as applied to depreciation accounting, means the plan under which the service value of property is charged to operating expenses (and to clearing accounts if used), and (accounts if used), and credited to the accumulated depreciation account through equal annual changes during its service life. “Remaining Life” implies that estimates of the future life and salvage shall be reexamined periodically and that depreciation rates will be corrected to reflect any changes in these estimates.

**“Supply Main”** means any main, pipe, or aqueduct or canal whose primary purpose is to convey raw untreated water from one unit to another unit in the source of supply and pumping plant, and to the water treatment equipment.

**“Transmission Main”** means any pipes whose primary purpose is to convey treated water from the water treatment equipment or pumping station to the distribution system serving a community and generally provides no service connections with customers.

**“Utility”**, as used herein and when not otherwise indicated in the context, means any public utility to which the uniform system of accounts is applicable.



(Company Name)

**Schedule 120. EXECUTIVE SUMMARY****1. IDENTIFICATION (legal title)**

PSC/ORS No.	(leave blank)		Federal ID No.	
Check				
Business Structure & Indicate Date	<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership	<input checked="" type="checkbox"/> Corporation	
Name of Company:	Blue Granite Water Company			
Doing Business As:	Blue Granite Water Company			
Street Address:	130 S Main St, Ste 800			
City:	Greenville	State:	SC	Zip Code: 29601
Mailing Address:	(same as above)			
City:		State:		Zip Code:
Telephone No. (Include Area Code):	( 847 ) 498-6440			

(a) State whether any change was made in the name of the respondent during the year. If so, state the changes and the dates when they were made.

Not applicable

(b) State whether the respondent is a firm or partnership. If a partnership, give the names of the partners and the proportion of their respective interests.

Not applicable

(c) State the kinds of business, other than Water Utility, in which the respondent was engaged at any time during the year. If none, state that fact.

Wastewater Utility

(d) Give the names and office addresses of the Board of Directors, if any, of the respondent at the close of the year, as well as the dates of expiration of their respective terms. If any person abandoned, resigned from, or was removed from a directorship during the year, give full details in a footnote. If the organization was a partnership, give the names of the partners and designate them as such.

Name of Director	Office Address	Term Begins	Term Ends
Lisa A Sparrow	1188 West Georgia Street, Suite 1160 Vancouver, BC V6E 4A2, Canada	1/1/2020	12/31/2020
Allen Wilt	500 W Monroe St Ste 3600 Chicago, IL 60661	1/1/2020	12/31/2020

\*Laura Granier left the company early in 2020, replaced by Allen Wilt in the same capacity.

(Company Name)

### Schedule 120. EXECUTIVE SUMMARY (Continued)

(e) Give the titles of all officers of the respondent at the close of the year, the names of persons holding the offices at year end, and the date when each originally assumed the duties of the office. If any person abandoned, resigned from, or was ousted from any office during the year, give full details in a footnote.

Title of Officer	Name of Person Holding Office	Office Address	Date of Entry
President	Donald Denton	130 S Main St, Ste 800 Greenville, SC 29601	9/23/19
Vice President	Allen Wilt	500 W Monroe St, Ste 3600 Chicago, IL 60661	1/1/20
Secretary	Allen Wilt	500 W Monroe St, Ste 3600 Chicago, IL 60661	1/1/20
Treasurer	Jim Andrejko	500 W Monroe St, Ste 3600 Chicago, IL 60661	1/1/20
General Manager or Supt.	Amy Robinson	500 W Monroe St, Ste 3600 Chicago, IL 60661	1/1/20

(f) Give the date of incorporation of respondent and the name of the state or territory under whose laws the incorporation was organized.  
The Company was incorporated on 8/28/1972 and was incorporated under the state of Delaware.

#### 2. CONTACT (for purpose of this report)

Contact Name:	<u>Phil Drennan</u>		
Title:	<u>Regional Director, Financial Planning &amp; Analysis</u>	Telephone:	<u>[REDACTED]</u>
Email Address:	<u><a href="mailto:phil.drennan@corixgroup.com">phil.drennan@corixgroup.com</a></u>	Fax No.:	<u>Not Applicable</u>

#### 3. MAILING ADDRESS (if different from above)

Mailing Address:	<u>130 S Main St, Ste 800</u>		
City:	<u>Greenville</u>	State:	<u>South Carolina</u>
		Zip Code:	<u>29601</u>

#### CERTIFICATION

I hereby certify that the enclosed Annual Report was prepared by me or under my supervision, that I have examined it, and that the items herein reported on the basis of my knowledge are correctly shown.

Name: <u>Phil Drennan</u>	Title: <u>Regional Director, Financial Planning &amp; Analysis</u>
Signature: <u></u>	Date: <u>4/30/2021</u>

(Company Name)

**Schedule 130. TECHNICAL SUMMARY****GENERAL INFORMATION**

Submit a copy of the Company's latest DHEC quality of service letter/report with this annual report.

**PHYSICAL DESCRIPTION:**

Description of water system:

Seventy-two well systems, two of which have elevated storage tanks, while the remainder have either hydro-pneumatic or ground storage tanks. Seven of these systems have supplemental purchased water. There are 34 Purchased Water and one has elevated storage.

Number of wells in use:	See below	Number of tanks in use/size:	See below
Raw water reservoir capacity:	None		
Settling basins - number and size:	None		
Equipment - description and make:			
	Wells	147	5,324 gpm
	Hydro-pneumatic or Ground Storage Tanks	99	756,800 gallons
	Elevated Storage Tanks	3	375,000 gallons

Is fire protection provided by system? See Attachment 9.1

Number of fire hydrants in use: See Attachment 9.1

Kind of Pipe (Cast Iron, Galvanized Iron, Coated Steel, etc.)	Diameter of Pipe (inches)	Beginning of Year (feet)	Removed / Abandoned (feet)	End of Year (feet)
Polyvinyl Chloride	1"-12"	1,585,708		1,587,678
Galvanized	2", 2.5", 3", 4", 6"	18,721		18,721
Cast Iron	2"	6,926		13,042
Asbestos Cement	2", 4", 6", 8"	7,325		9,981
Ductile Iron	1" - 12"	20,758		20,758
Total		1,639,438		1,650,180

(Company Name)

### Schedule 130. TECHNICAL SUMMARY (Continued)

#### SERVICES AND METERS

Size and Description	Owned by Utility					Owned by Customers end of Year
	Beginning of year	Added	Retired or Abandoned	Adjustments (see footnote)	End of Year	
Meters in use and in stock						
3/4" (5/8")	16,764				16,940	
1"	139				138	
1 1/4"						
1 1/2"	62				56	
1 3/4"						
2"	99				88	
other size	39				39	
Total Meters in use and in stock	17,103				17,261	
Meters in stock only - all sizes	379				198	
Meters in use only	16,724				17,063	
Services in use (feet)						
Iron pipe						
Lead and copper pipe						
Total services in use (feet)	1,299,876				1,299,876	
Services not in use (feet)						
Iron pipe						
Lead and copper pipe						
Total services not in use (feet)						
Total Services (feet)						

#### **TREATMENT:**

Is water purified?

See Attachment 9.1

Method used (sedimentation, slow or fast sand filtration, chemical, aeration, or other):

See Attachment 9.1

Dimensions, sizes, and 24-hour capacities of sand filtration beds:

N/A

Coagulants used:

N/A

Sterilization treatment used:

All of the wells operated by BGWC use sodium hypochlorite to disinfect the drinking water.

Is water fluoridated? None of our ground water systems are fluoridated.

Is water softened? See Attachment 9.1

Method used:

See Attachment 9.1

Footnote: Adjustments are to the beginning balance data per review of Company records.



BLUE GRANITE WATER COMPANY - ATTACHMENT TO 2020 ANNUAL REPORT - PAGE 1 OF 3																							
			Water Mains	Sewer Mains	Wells			Ground Storage		Elevated Storage		Total Storage	Fire Hydrants		Lift Stations	WWTP				WWTP FLOWS			
BU NAME	W/S	CO#	Feet	Feet	# Wells	Purchased Water Notes	GPM	Treatment*	#	Capacity	#	Capacity	In Gallons	#	Fire Protection	#	#	Capacity	Type	Disinfection Method	Weekly Average Max (MGD)	Daily Max (MGD)	Average Daily (MGD)
40 LOVE POINT	W&S	400	11,973	15,878		Purchased Water		Treatment by the City of Columbia						15	Yes	1			Collection Only	Treated by Richland County			
CAROWOODS	W&S	401	10,332	5,532	2		65	1,2	1	10,000			10,000	0	No	2	1	0.0200	Activated Sludge	HTH Tablets	N/A	0.0159	0.0044
COUNTRY OAKS	W&S	401	10,817	6,824	2	Purchased Water Supplemental	34	1, Treatment by City of Rock Hill	2	10,000			10,000	0	No		1	0.0200	Activated Sludge	HTH Tablets	N/A	0.0171	0.0042
FOXWOOD	W&S	401	18,162	16,223		Purchased Water		Treatment by City of Rock Hill						0	No		1	0.1200	Facultative Lagoon	Sodium Hypochlorite	N/A	0.1663	0.0266
GOVERNOR'S GRANT	W&S	400	6,974	50,096		Purchased Water		Treatment by Lexington Joint Municiple								4			Treated at Watergate WWTP				
HARBORSIDE/HARBOUR PLACE/WINDWARD PT	W&S	400	10,376	14,561		Purchased Water		Treatment by Lexington Joint Municiple						0	No	3			Treated at Watergate WWTP				
INDIAN FORK	W&S	400	7,978	12,429		Purchased Water		Treatment by the City of Columbia						0	No	1			Collection Only	Treated by City of Chapin			
LANDS END/WATERGATE/SPENCE PT	W&S	400	29,355	64,382		Purchased Water		Treatment by Lexington Joint Municiple	1	5,000			5,000	5	No	3	1	0.2940	Activated Sludge	Sodium Hypochlorite	N/A	0.2940	0.1682
MALLARD COVE/SEAY COVE	W&S	400	637	1,083	2		30	1,2,3								1			Treated at Watergate WWTP				
NORTH PINES/STONEGATE	W&S	400	7,921	10,082	3	Purchased Water Supplemental	198	Treatment by the City of Columbia	2	10,000			10,000	0	No	1			Collection only	Treatment by Richland County			
POCALLA	W&S	400	8,102	12,321	2		130	1,2,3	1	8,000			8,000	0	No		1	0.1040	Activated Sludge	UV	N/A	0.1800	0.0371
RAINBOW/GLEN VILLAGE/STONEBRIDGE	W&S	400	25,308	15,420	3		141	1,2,3,5,7	1	10,000			10,000	4	No	4	1	0.1280	Activated Sludge	Sodium Hypochlorite	N/A	0.1285	0.0291
RIVER HILLS/LAKE WYLIE SERVICE AREA	W&S	400	429,469	322,603		Purchased Water		Treatment by City of Rock Hill and Charlotte Water			1	200,000	200,000	405	Yes	70			Collection Only	Treated by the City of Rock			
ROLLINGWOOD	W&S	400	18,230	14,567		Purchased Water		Treatment by Lexington Joint Municiple						8	No	2			Treated at Watergate WWTP				
SHANDON	W&S	401	9,079	9,079	2		7	1,2,3	1	10,000				0	No	1	1	0.0140	Activated Sludge	Sodium Hypochlorite	N/A	0.0140	0.0042
SMALLWOOD ESTATES/LAKEWOOD ESTATES/ARROWHEAD	W&S	400	19,407	18,922	5		171	1,2,3,5,6	3	30,000			30,000	0	No	5	1	0.0600	Aerated Lagoon		N/A	0.0458	0.0200
THE LANDINGS	W&S	400	13,419	8,616		Purchased Water		Treatment by City of West Columbia						0	No	1			Treated at Watergate WWTP				
TROLLINGWOOD	W&S	403	8,561	16,753	2		82	1,2,3,4	1	10,000			10,000	0	No	1	1	0.1000	Aerated Lagoon	Sodium Hypochlorite	0.0270	N/A	0.0240
BARNEY RHETT	W	401	5,356			Purchased Water		Treatment by City of Rock Hill						0	No								
BELLE MEAD	W	401	5,467			Purchased Water		Treatment by Anderson Regional Joint Water						0	No								
BELLMEAD	W	401	10,123		2		99	1,2	1	10,000			10,000	0	No								
BLUE RIDGE/HEATHERWOOD/CALVIN ACRES	W	400	14,814		3		125	1,2	4	30,000			30,000	7	No								
BRIDGEWATER	W	401	10,931		2	Purchased Water Supplemental	53	1,2, Treatment by Anderson Regional Joint Water	1	2,000			2,000	0	No								
BROWN NEAL	W	401	1,453		1		16	1	1	4,000			4,000	0	No								
BROWNSBORO	W	401	8,717		2		94	1	1	10,000			10,000	0	No								
CALHOUN ACRE	W	401	8,504			Purchased Water		Treatment by Anderson Regional Joint Water						0	No								
CAMBRIDGE HILLS	W	401	6,681		1		90	1	1	10,000			10,000	0	No								
CAMERON ACRES	W	401	6,661		1		40	1,2,3	1	10,000			10,000	0	No								
CARROLTON PLACE	W	401	9,109		2		90	1,2,3	1	7,500			7,500	0	No								
CEDARWOOD	W	402	7,503		2		83	1,3	1	10,000			10,000	0	No								
CHARLESWOOD	W	401	17,703		5	Purchased Water Supplemental	77	1,2,3,5, Treatment by City of Columbia	3	25,000			25,000	0	No								
CHARWOOD	W	401	27,585		2		240	1,2	2	20,000			20,000	0	No								
CLEARVIEW	W	401	5,443			Purchased Water		Treatment by Anderson Regional Joint Water						0	No								
CREEKWOOD	W	402	8,633		4		170	1	1	10,000			10,000	1	No								
DOBBINS ESTATES	W	401	7,895			Purchased Water		Treatment by Anderson Regional Joint Water						0	No								
DUTCH VILLAGE (AKA DUTCH CREEK)	W	401	12,711			Purchased Water		Treatment by City of Columbia						0	No								
DUTCHMAN ACRES	W	401	1,701		2		20	1	1	5,000			5,000	0	No								
DUTCHMAN SHORES	W	401	17,110			Purchased Water		Treatment by City of Columbia						0	No								
EDGEBROOK	W	401	2,261			Purchased Water		Treatment by Anderson Regional Joint Water						0	No								
EMMA TERRACE	W	401	1,806		1		13	1,2	1	6,000			6,000	0	No								
ESTATES AT HILTON	W	401	3,988		1		15	none	1	5,000			5,000	0	No								
FALCON RANCHES	W	400	20,529		2		115	1,2	2	20,000			20,000	0	No								
FARM POND	W	401	2,477		1		30	1,2,3	1	5,000			5,000	0	No								
FARROWOOD	W	401	6,624			Purchased Water		Treatment by City of Columbia						0	No								
FIELDCREST	W	401	1,638		1		40	1,2	1	3,000			3,000	0	No								
FOXTRAIL	W	401	2,993		2		25	1,2,3	1	10,000			10,000	0	No								
GLEN VILLAGE II/CAMBRIDGE HILLS	W	401	6,900		2		130	1,2	2	20,000			20,000	0	No								
GREEN FOREST	W	401	8,396			Purchased Water		Treatment by Anderson Regional Joint Water						0	No								
HARMON HILLS ESTATES	W	401	2,438		2		34	1,2	1	3,000			3,000	0	No								
HAYNIE BUILDERS	W	401	10,929		2		100	1,2	2	6,000			6,000	0	No								
HICKORY HILLS	W	401	4,210			Purchased Water		Treatment by City of Rock Hill	2	10,000			10,000	0	No								
HIDDEN LAKE	W	401	23,721			Purchased Water		Treatment by Anderson Regional Joint Water						0	No								

BLUE GRANITE WATER COMPANY - ATTACHMENT TO 2020 ANNUAL REPORT - PAGE 2 OF 3																								
			Water Mains	Sewer Mains	Wells				Ground Storage		Elevated Storage		Total Storage	Fire Hydrants		Lift Stations	WWTP					WWTP FLOWS		
BU NAME	W/S	CO#	Feet	Feet	# Wells	Purchased Water Notes	GPM	Treatment*	#	Capacity	#	Capacity	In Gallons	#	Fire Protection	#	#	Capacity	Type	Disinfection Method	Weekly Average Max (MGD)	Daily Max (MGD)	Average Daily (MGD)	
HIDDEN LAKES	W	401	6,665			Purchased Water		Treatment by City of Rock Hill						0	No									
HIDDEN VALLEY COUNTRY CLUB	W	400	24,167		2		370	1,2			1	75,000	75,000	11	No									
HIDDEN VALLEY TRAILER PARK	W	400	3,116			Purchased Water		Treatment by City of West Columbia																
HILL & DALE	W	401	6,842			Purchased Water		Treatment by Anderson Regional Joint Water						0	No									
HILTON PLACE	W	401	3,085		2		37	1,2,3	1	5,000			5,000	0	No									
HUNTER'S GLEN	W	400	15,550		3		192	1,2,3	3	34,000			34,000	3	No									
I-20	W	400	181,719			Purchased Water		Treatment by City of West Columbia						107	No									
IDLEWOOD	W	400	4,554			Purchased Water								0	No									
INDIAN COVE	W	401	2,252		1	Purchased Water Supplemental	5	1, Treatment by City of Columbia	1	5,000			5,000	0	No									
INDIAN PINES	W	400	1,249			Purchased Water		Treatment by City of West Columbia																
KIM'S ACRES	W	401	7,657		2		30	1	1	15,000			15,000	0	No									
KINGSWOOD	W	403	6,430		1		32	1,2,3	1	5,000			5,000	0	No									
LAKE VILLAGE	W	401	11,350		4		93	1,2,3	1	10,000			10,000	0	No									
LAKEWOOD	W	401	14,879			Purchased Water		Treatment by Anderson Regional Joint Water						0	No									
LESSLIEDALE	W	401	1,539		1		46	1	1	10,000			10,000	0	No									
LESSLIEWOODS	W	401	2,323		1		22	1	1	4,000			4,000	0	No									
LEXINGTON FARMS	W	401	25,861		2		93	1,2	1	10,000			10,000	0	No									
EXINGTON TOWN ESTATES/HERMITAGE/CATSPAV	W	401	30,667		4		119	1,2,3	3	25,000			25,000	0	No									
MALLARD LAKES	W	401	6,289		2		50	1	1	10,000			10,000	0	No									
MIDDLESTREAM	W	401	4,191		2		35	1	1	9,000			9,000	0	No									
MILMONT SHORES	W	401	2,240		2		45	1	1	5,000			5,000	0	No									
MURRAY LODGE	W	401	7,129		2		31	1,2,3	1	5,000			5,000	0	No									
MURRAY PARK	W	401	5,118		2		41	1,2,3	1	10,000			10,000	0	No									
NEVITT FORREST/LEON BOLT/NORMANDY PARK	W	401	32,023		1	Purchased Water Supplemental	50	Treatment by Anderson Regional Joint Water						0	No									
NORMANDY PARK	W	401	8,844		1		50	1,2	1	5,000			5,000	0	No									
OAK RIDGE HUNT CLUB	W	401	14,894		2		100	1,2,3	1	10,000			10,000	0	No									
OAKLAND PLANTATION	W	401	34,491		3		300	1,2,3	3	30,000	1	100,000	130,000	0	No									
OAKWOOD ESTATES	W	401	7,592			Purchased Water		Treatment by Anderson Regional Joint Water						0	No									
OLD FARM	W	401	1,592		1		30	1	1	10,000			10,000	0	No									
OLYMPIC ACRES	W	401	7,959		3		54	1	1	10,000			10,000	0	No									
PARKWOOD	W	401	7,932			Purchased Water		Treatment by City of West Columbia																
PEACHTREE ACRES	W	400	4,140			Purchased Water		Treatment by City of West Columbia						0	No									
PEPPERIDGE	W	401	10,184		1		50	1	1	10,000			10,000	0	No									
PLANTATION/WINTERCREST/OLEWOODS	W	401	22,575		3		115	1,2,3	2	10,000			10,000	0	No									
POLLY CIRCLE	W	401	7,392		2		30	1,2,3	1	10,000			10,000	0	No									
PURDY SHORES	W	401	9,080			Purchased Water		Treatment by Anderson Regional Joint Water						0	No									
RAINTREE ACRES	W	401	9,350			Purchased Water		Treatment by City of Columbia						0	No									
RIDGEWOOD	W	401	8,888		2		28	1	1	10,000			10,000	0	No									
RIVERBEND	W	401	3,193		1		34	1	1	5,100			5,100	0	No									
ROCK BLUFF	W	400	2,640		1		38	1	1	4,700			4,700	0	No									
SANGAREE	W	401	12,637		1		36	1,2	1	10,000			10,000	0	No									
SHERWOOD FOREST	W	401	3,378		2		57	1,2	1	5,000			6,000	0	No									
SHILOH QUARTERS	W	401	4,860		3		71	1	1	10,000			10,000	0	No									
SIVERLAKES/WINDWOOD	W	401	12,112		3		82	1,2,3	1	13,500			13,500	0	No									
SOUTHBEND	W	401	6,024		1		12	1	2	12,500			12,500	0	No									
SPRING LAKES	W	401	3,068		1		20	1	1	3,000			3,000	0	No									
SPRINGFIELD ACRES	W	401	2,779		2		32	1,2	1	4,000			4,000	0	No									
SURFSIDE	W	401	3,698			Purchased Water		Treatment by Anderson Regional Joint Water						0	No									
TANGLEWOOD	W	401	1,261		1		15	1	1	2,000			2,000	0	No									
TANYA TERRACE	W	401	2,976		3		43	1,2	1	6,000			6,000	0	No									
TOWNCREEK	W	401	11,478			Purchased Water		Treatment by Anderson Regional Joint Water						0	No									
VALLEYMERE	W	401	2,388		1		24	1,2,3	1	6,000			6,000	0	No									
VANARSDALE	W	401	29,023			Purchased Water		Treatment by City of West Columbia						0	No									
WASHINGTON HEIGHTS	W	401	7,676		2	Purchased Water Supplemental	22	1,2, Treatment by City of Columbia	1	5,000			5,000	0	No									
WESLEYWOODS	W	401	4,203		1		35	1	1	8,000			8,000	0	No									
WESTSIDE TERRACE	W	400	8,815			Purchased Water		Treatment by City of West Columbia	2	10,000				0	No									
WINDY HILL	W	401	9,925		2		72	1,2	1	10,000			10,000	0	No									
WINDY RUN	W	401	3,515		1		36	1	1	7,500			7,500	0	No									
WOODBIDGE	W	401	8,362		2		60	1,2,3	2	18,000			18,000	0	No									
WOODMONT ESTATES	W	403	5,186		1		30	1,2,3	1	5,000			5,000	0	No									



BLUE GRANITE WATER COMPANY - ATTACHMENT TO 2020 ANNUAL REPORT - PAGE 3 OF 3																							
			Water Mains	Sewer Mains	Wells				Ground Storage		Elevated Storage		Total Storage	Fire Hydrants		Lift Stations	WWTP				WWTP FLOWS		
BU NAME	W/S	CO#	Feet	Feet	# Wells	Purchased Water Notes	GPM	Treatment*	#	Capacity	#	Capacity	In Gallons	#	Fire Protection	#	#	Capacity	Type	Disinfection Method	Weekly Average Max (MGD)	Daily Max (MGD)	Average Daily (MGD)
BALLENTINE COVE	S	400		30,703												1			Collection Only	Treated by City of Columbia			
BRIARCREEK 1	S	403		5,811													1	0.0228	Activated Sludge	Sodium Hypochlorite	N/A	0.0780	0.0110
BRIARCREEK 2	S	403															1	0.0200	Activated Sludge	Sodium Hypochlorite	N/A	0.0385	0.0066
CANTERBURY	S	403		10,076													1	0.0800	Activated Sludge	Sodium Hypochlorite	0.0500	N/A	0.0227
CHAMBERT FOREST	S	403		36,403												1	1	0.0700	Activated Sludge	Sodium Hypochlorite	N/A	0.0530	0.0108
FAIRWOOD	S	403		18,480												1	1	0.0650	Activated Sludge	Sodium Hypochlorite	N/A	0.2488	0.0338
FRIARSGATE	S	400		473,609												9			Collection Only	Treated by the City of Columbia			
HIGHLAND FOREST	S	403		6,336												1	1	0.0750	Activated Sludge	Sodium Hypochlorite	N/A	0.2500	0.0124
KINGSTON HARBOR	S	400		9,872												4			Collection only	Treatment by City of Cayce			
LINCOLNSHIRE/WHITES CREEK	S	400		19,409												2			Collection Only	Pumped to Georgetown County Water and Sewer Authority; Treated by City of Georgetown			
NORTH LAKE SHORE POINT	S	400		2,797												1			Collection Only	Treated by Richland County			
OAKLAND PLANTATION	S	400		22,047												1	1	0.1600	Activated Sludge	Sodium Hypochlorite	N/A	0.2500	0.0688
PALMETTO APTS.	S	400		3,944															Collection Only	Treated by Beaufort Jasper WSA			
ROOSEVELT GARDENS	S	400		1,056													1	0.0676	Activated Sludge	Sodium Hypochlorite	N/A	0.0676	0.0400
SALEM CHURCH	S	400		32,269												5			Treated at Friarsgate WWTP				
SECRET COVE	S	400		12,130												2			Treated at Watergate WWTP				
SHADOWOOD COVE	S	400		27,477												2			Collection Only	Treated by Richland County			
VALLEY BROOK	S	403		10,032													1	0.0960	Activated Sludge	Sodium Hypochlorite	N/A	0.2280	0.0527
VILLAGE	S	403		20,592												1			Collection Only	Treatment by REWA			
WOODMONT HIGH SCHOOL	S	403	0	15,000												1			Collection Only	Treatment by REWA			
TOTALS			1,650,115	1,373,414	147		5,324		99	756,800	3	375,000	1,112,800	566		132	18	2					

*	Well Treatment Key
1	Sodium Hypochlorite for Disinfection
2	Soda Ash or Caustic Soda for pH Adjustment
3	Poly Phosphate for Anti-corrosion or Metals Sequestration
4	Iron Filters
5	Water Softeners
6	Radium Removal
7	Arsenic Removal

(Company Name)

**Schedule 130. TECHNICAL SUMMARY**  
**(Continued)**

**SERVICE AREA AND CUSTOMER DATA:**

Area and/or subdivisions served by water system:

Areas of Lexington, Sumter, Williamsburg, Richland, Saluda, Greenville, Anderson, Abbeville,  
Aiken and York Counties

Total number of residential customers at the end of the fiscal or calendar year:	<u>16,246</u>
Total number of commercial customers at the end of the fiscal or calendar year:	<u>363</u>
Total number of industrial customers at the end of the fiscal or calendar year:	<u></u>
Total number of customers at the end of the fiscal or calendar year:	<u>16,609</u>



(Company Name)

## Schedule 200. BALANCE SHEET ASSETS AND OTHER DEBITS

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	<b>UTILITY PLANT</b>	
2	101 Utility Plant in Service ( <b>Schedule 201</b> )	57,032,187
3	102 Utility Plant Leased to Others	-
4	103 Property Held for Future Use	-
5	104 Utility Plant Purchased or Sold	163,462
6	105 Construction Work in Progress	43,858
7	106 Completed Construction not Classified	25,005
8	<b>Total Utility Plant</b>	<b>57,264,512</b>
9	<b>ACCUMULATED DEPRECIATION</b>	
10	108.1 Utility Plant-in-Service ( <b>Schedule 202</b> )	(9,661,105)
11	108.2 Utility Plant Leased to Others	-
12	108.3 Property Held for Future Use	-
13	<b>Total Accumulated Depreciation</b>	<b>(9,661,105)</b>
14	<b>ACCUMULATED AMORTIZATION</b>	
15	110.1 Utility Plant in Service	-
16	110.2 Utility Plant Leased to Others	-
17	<b>Total Accumulated Amortization</b>	
18	<b>UTILITY PLANT ADJUSTMENTS</b>	
19	114 Utility Plant Acquisition ( <b>Schedule 203</b> )	(773,253)
20	115 Accumulated Amortization of Utility Plant Acquisition ( <b>Schedule 203</b> )	41,930
21	116 Other Utility Plant	-
22	<b>Total Utility Plant Adjustments</b>	<b>(731,323)</b>
23	<b>TOTAL NET UTILITY PLANT</b>	<b>46,872,084</b>

24	<b>OTHER PROPERTY AND INVESTMENTS</b>	
25	<b>OTHER PROPERTY</b>	
26	121 Non-Utility Property	-
27	122 Accumulated Depreciation and Amortization of Non-Utility Property	-
28	<b>Total Other Property</b>	-
29	<b>INVESTMENTS</b>	
30	123 Investments in Associated Companies	-
31	124 Utility Investments	-
32	125 Other Investments	-
33	126 Sinking Funds	-
34	127 Other Special Funds	-
35	<b>Total Investments</b>	-
36	<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>	-

(Company Name)

**Schedule 200. BALANCE SHEET (Continued)**  
**ASSETS AND OTHER DEBITS**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	<b>CURRENT AND ACCRUED ASSETS</b>	
2	131.1 Cash on Hand	-
3	131.2 Cash in Bank	14,518
4	132 Special Deposits (Interest and/or Dividends)	-
5	133 Other Special Deposits	-
6	134 Working Funds	-
7	135 Temporary Cash Investments	-
8	141 Customer Accounts Receivable	2,890,840
9	142 Other Accounts Receivable	174,802
10	143 Accumulated Provision for Uncollectible Accounts-Credit	(366,748)
11	144 Notes Receivable	-
12	145 Accounts Receivable from Associated Companies	(8,769,420)
13	146 Notes Receivable from Associated Companies	-
14	151 Plant Material and Supplies	-
15	152 Merchandise	-
16	153 Other Material and Supplies	-
17	161 Stores Expense	-
18	162 Prepayments	11,255
19	171 Accrued Interest and Dividends Receivable	-
20	172 Rents Receivable	-
21	173 Accrued Utility Revenues	-
22	174 Miscellaneous Current and Accrued Assets	-
23	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	<b>(6,044,752)</b>

24	<b>DEFERRED DEBITS</b>	
25	181 Unamortized Debt Discount and Expense	-
26	182 Extraordinary Property Losses	-
27	183 Preliminary Survey and Investigation Charges	-
28	184 Clearing Accounts	-
29	185 Temporary Facilities	-
30	186.1 Deferred Rate Case Expense	884,666
31	186.2 Other Deferred Debits	572,919
32	186.3 Regulatory Assets	2,432,909
33	187 Research and Development Expenditures	-
34	190.1 Accumulated Deferred Federal Income Taxes	-
35	190.2 Accumulated Deferred State Income Taxes	-
36	190.3 Accumulated Deferred Local Income Taxes	-
37	<b>TOTAL DEFERRED DEBITS</b>	<b>3,890,494</b>

38	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>44,717,825</b>
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(Company Name)

**Schedule 200. BALANCE SHEET (Continued)**  
**EQUITY CAPITAL AND LIABILITIES**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	<b>EQUITY CAPITAL</b>	
2	201 Common Stock Issued	6,673
3	202 Common Stock Subscribed	-
4	203 Common Stock Liability for Conversion	-
5	204 Preferred Stock Issued	-
6	205 Preferred Stock Subscribed	-
7	206 Preferred Stock Liability for Conversion	-
8	207 Premium on Capital Stock	-
9	209 Reduction in Par or Stated Value of Capital Stock	-
10	210 Gain on Resale or Cancellation of	-
11	211 Other Paid-In Capital	6,271,677
12	212 Discount on Capital Stock	-
13	213 Capital Stock Expense	-
14	214 Appropriated Retained Earnings (Schedule 204)	-
15	215 Unappropriated Retained Earnings (Schedule 204)	5,405,504
16	216 Reacquired Capital Stock	-
17	218 Proprietary Capital (for proprietorships & partnerships only)	-
18	<b>TOTAL EQUITY CAPITAL</b>	<b>11,683,854</b>
19	<b>LONG-TERM DEBT</b>	
20	221 Bonds (Schedule 205)	-
21	222 Reacquired Bonds (Schedule 205)	-
22	223 Advances from Associated Companies	-
23	224 Other Long-Term Debt (Schedule 205)	-
24	<b>TOTAL LONG-TERM DEBT</b>	<b>0</b>
25	<b>CURRENT AND ACCRUED LIABILITIES</b>	
26	231 Accounts Payable	975,526
27	232 Notes Payable	-
28	233 Accounts Payable to Associated Companies	16,212,532
29	234 Notes Payable to Associated Companies	-
30	235 Customers' Deposits-Billing	142,040
31	236.11 Accrued Taxes, Utility Operating Income, Taxes Other Than Income	31,981
32	236.12 Accrued Taxes, Utility Operating Income, Income Taxes	(6,597)
33	236.2 Accrued Taxes, Other Income and Deductions	-
34	237.1 Accrued Interest on Long-Term Debt	-
35	237.2 Accrued Interest on Other Liabilities	6,670
36	238 Accrued Dividends	-
37	239 Matured Long-Term Debt	-
38	240 Matured Interest	-
39	241 Miscellaneous Current and Accrued Liabilities	47,968
40	<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>	<b>17,410,121</b>

**Schedule 200. BALANCE SHEET (Continued)**  
**EQUITY CAPITAL AND LIABILITIES**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	<b>DEFERRED CREDITS</b>	
2	251 Unamortized Premium on Debt	-
3	252 Advances for Construction	-
4	253.1 Other Deferred Credits, Regulatory Liabilities	1,883,015
5	253.2 Other Deferred Credits, Other Deferred Liabilities	2,141,469
6	255.1 Accumulated Deferred Investment Tax Credits, Utility Operations	-
7	255.2 Accumulated Deferred Investment Tax Credits, Non-Utility Operations	78,030
8	<b>TOTAL DEFERRED CREDITS</b>	<b>4,102,514</b>
9	<b>OPERATING RESERVES</b>	
10	261 Property Insurance Reserve	-
11	262 Injuries and Damages Reserve	-
12	263 Pensions and Benefits Reserve	-
13	265 Miscellaneous Operating Reserve	-
14	<b>TOTAL OPERATING RESERVES</b>	<b>-</b>
15	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)</b>	
16	271 Contributions in Aid of Construction ( <b>Schedule 206</b> )	13,255,039
17	272 Accumulated Amortization of CIAC ( <b>Schedule 207</b> )	(2,888,794)
18	<b>TOTAL NET CIAC</b>	<b>10,366,245</b>
19	<b>ACCUMULATED DEFERRED INCOME TAXES</b>	
20	281 Accelerated Amortization	-
21	282 Liberalized Depreciation	-
22	283 Other	2,104,911
23	<b>TOTAL ACCUMULATED DEFERRED INCOME TAXES</b>	<b>2,104,911</b>
24	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>	<b>45,667,645</b>

**BLUE GRANITE WATER COMPANY****FOR THE YEAR ENDED 2020**

(Company Name)

**Schedule 201. UTILITY PLANT-IN-SERVICE - Account No. 101**

All amounts included in accts for utility plant acquired as an operating unit or system shall be stated at a cost incurred by the person who first devoted the property to utility service.

Line No.	Account Number and Title (a)	Previous Year-End Balance (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Current Year-End Balance (f)
1	<b>.1 INTANGIBLE PLANT</b>					
2	301.1 Organization	298,430	-	-	-	298,430
3	302.1 Franchises	59,551	-	-	-	59,551
4	339.1 Other Plant and Miscellaneous Equipment	2,894	-	-	(1,215)	1,679
5	<b>Total Intangible Plant</b>	<b>360,876</b>	<b>-</b>	<b>-</b>	<b>(1,215)</b>	<b>359,661</b>
6	<b>.2 SOURCE OF SUPPLY AND PUMPING PLANT</b>					
7	303.2 Land and Land Rights	6,920	-	-	-	6,920
8	304.2 Structures and Improvements	3,601,187	-	(293)	118,944	3,719,838
9	305.2 Collecting and Impounding Reservoirs	-	-	-	-	-
10	306.2 Lake, River and Other Intakes	-	-	-	-	-
11	307.2 Wells and Springs	2,898,811	1,695	-	(19,361)	2,881,145
12	308.2 Infiltration Galleries and Tunnels	-	-	-	-	-
13	309.2 Supply Mains	1,844,525	14,022	-	(33,473)	1,825,074
14	310.2 Power Generation Equipment	-	-	-	-	-
15	311.2 Pumping Equipment	529,708	23,781	-	14,080	567,569
16	339.2 Other Plant and Miscellaneous Equipment	2,211	-	-	-	2,211
17	<b>Total Source of Supply and Pumping Plant</b>	<b>8,883,362</b>	<b>39,498</b>	<b>(293)</b>	<b>80,190</b>	<b>9,002,757</b>
18	<b>.3 WATER TREATMENT EQUIPMENT</b>					
19	303.3 Land and Land Rights	38	-	-	(0)	38
20	304.3 Structures and Improvements	1,332,746	7,233	-	(30,739)	1,309,241
21	311.3 Pumping Equipment	2,924,143	82,381	(3,423)	(80,103)	2,922,999
22	320.3 Water Treatment Equipment	1,856,457	74,741	(7,582)	(159,982)	1,763,633
23	339.3 Other Plant and Miscellaneous Equipment	1,890	-	-	(816)	1,073
24	<b>Total Water Treatment Equipment</b>	<b>6,115,274</b>	<b>164,355</b>	<b>(11,005)</b>	<b>(271,641)</b>	<b>5,996,984</b>
25	<b>.4 TRANSMISSION AND DISTRIBUTION PLANT</b>					
26	303.4 Land and Land Rights	28,892	-	-	(0)	28,892
27	304.4 Structures and Improvements	30,701	943	(282)	(0)	31,363
28	311.4 Pumping Equipment	789,566	48,383	(14,872)	(15,939)	807,138
29	330.4 Distribution Reservoirs and Standpipes	7,547,956	57,354	(11,881)	(261,700)	7,331,729
30	331.4 Transmission and Distribution Mains	13,824,942	813,174	(6,093)	46,243	14,678,265
31	333.4 Services	5,657,745	511,949	(37,849)	38,877	6,170,722
32	334.4 Meters and Meter Installations	3,429,607	291,171	(1,632)	47,723	3,766,870
33	335.4 Hydrants	413,389	127,924	(722)	0	540,592
34	336.4 Backflow Prevention Devices	22,845	499	-	0	23,344
35	339.4 Other Plant and Miscellaneous Equipment	1,457	-	-	0	1,457
36	<b>Total Transmission and Distribution Plant</b>	<b>31,747,100</b>	<b>1,851,398</b>	<b>(73,331)</b>	<b>(144,796)</b>	<b>33,380,371</b>
37	<b>.5 GENERAL PLANT</b>					
38	303.5 Land and Land Rights	572,152	1,077,685	-	(33,873)	1,615,964
39	304.5 Structures and Improvements	1,664,426	-	-	(1,393,681)	270,745
40	340.5 Office Furniture and Equipment	5,479,053	12,582	-	(1,646,531)	3,845,103
41	341.5 Transportation Equipment	1,160,180	32,418	-	(486,997)	705,602
42	342.5 Stores Equipment	-	-	-	-	-
43	343.5 Tools, Shop and Garage Equipment	588,104	5,205	-	(173,760)	419,550
44	344.5 Laboratory Equipment	129,359	1,099	-	(34,869)	95,589
45	345.5 Power Operated Equipment	3,096	-	-	0	3,096
46	346.5 Communication Equipment	209,618	47	-	(70,531)	139,134
47	347.5 Miscellaneous Equipment	15,889	-	-	(329)	15,560
48	348.5 Other Tangible Plant	1,178,922	935	-	2,213	1,182,071
49	<b>Total General Plant</b>	<b>11,000,800</b>	<b>1,129,972</b>	<b>-</b>	<b>(3,838,357)</b>	<b>8,292,414</b>
50	<b>101 TOTAL UTILITY PLANT-IN-SERVICE</b>	<b>58,107,411</b>	<b>3,185,224</b>	<b>(84,629)</b>	<b>(4,175,819)</b>	<b>57,032,187</b>

\*\*\* Adjustments (e) are the result of better allocation methodologies utilizing the new Fusion system and COA from Docket No. 2019-290-WS.

(Company Name)

## Schedule 202. ACCUMULATED DEPRECIATION OF UTILITY PLANT-IN-SERVICE

### Account No. 108.1

Report below an analysis of the changes in accumulated depreciation during the year for each plant category.

Line No.	Depreciated Property Item (a)	Previous Year-End Balance (b)	Credits		Debits		Current Year-End Balance (g)
			Depreciation Expense (c)	Salvage and Other Credits (d)	Plant Retired (e)	Cost of Removal and Other Debits (f)	
1	301 Organization	63,393	(3,285)	(25,670)	-	-	34,438
2	302 Franchises	(29,547)	(719)	(174)	-	-	(30,440)
3	303 Land & Land Rights	-	-	-	-	-	-
4	304 Structures and Improvements	(1,107,926)	(96,960)	273,110	575	12,561	(918,641)
5	305 Collecting and Impounding Reservoirs	-	-	-	-	-	-
6	306 Lake, River, and Other Intakes	-	-	-	-	-	-
7	307 Wells and Springs	(403,989)	(51,728)	(218)	-	(59,821)	(515,756)
8	308 Infiltration Galleries and Tunnels	-	-	-	-	-	-
9	309 Supply Mains	(75,999)	(30,236)	-	-	-	(106,235)
10	310 Power Generation Equipment	-	-	-	-	-	-
11	311 Pumping Equipment	476	(108,910)	(1,347)	18,295	7,852	(83,635)
12	320 Water Treatment Equipment	(266,787)	(36,360)	(1,849)	7,582	389	(297,024)
13	330 Distribution Reservoirs and Standpipes	(275,591)	(149,930)	(3,408)	11,881	32,416	(384,632)
14	331 Transmission and Distribution Mains	(3,036,917)	(199,845)	-	6,093	-	(3,230,669)
15	333 Services	209,672	(189,733)	29	37,849	-	57,818
16	334 Meters and Meter Installations	(369,081)	(108,626)	229	1,632	-	(475,846)
17	335 Hydrants	(65,688)	(9,420)	-	722	-	(74,385)
18	336 Backflow Prevention Devices	3,190	(683)	-	-	-	2,507
19	339 Other Plant and Misc. Equipment	(5,477)	(29,788)	30,475	-	774	(4,015)
20	340 Office Furniture and Equipment	(4,049,675)	(215,939)	1,551,125	-	4,308	(2,710,181)
21	341 Transportation Equipment	(823,408)	(56,194)	377,239	-	-	(502,364)
22	342 Stores Equipment	-	-	-	-	-	-
23	343 Tools, Shop, and Garage Equipment	(322,594)	(18,888)	119,297	-	1,465	(220,720)
24	344 Laboratory Equipment	(44,572)	(4,496)	15,191	-	30	(33,847)
25	345 Power Operated Equipment	1,713	(110)	-	-	-	1,602
26	346 Communication Equipment	(107,576)	(13,276)	41,913	-	244	(78,695)
27	347 Miscellaneous Equipment	(4,511)	(686)	95	-	-	(5,102)
28	348 Other Tangible Plant	(54,702)	(53)	(30,528)	-	-	(85,284)
29	<b>TOTAL ACCUMULATED DEPRECIATION OF UTILITY PLANT-IN-SERVICE</b>	(10,765,595)	(1,325,865)	2,345,509	84,629	218	(9,661,105)

\*\* (d) are the result of better allocation methodologies utilizing the new Fusion system.

\*\* (f) includes commission ordered adjustments from 2019-290-WS

(Company Name)

**Schedule 203. UTILITY PLANT ACQUISITION ADJUSTMENT**  
**Account Nos. 114 and 115**

Line No.	Description (a)	Amount (b)
1	Net Plant Book Value	
2	Less: Net Contributions	
3	Total Net Utility Plant Acquired	
4	Less: Purchase Price	
5	<b>Total Utility Plant Acquisition Adjustment (Account No. 114)</b>	(773,253)
6	<b>Less: Accumulated Amortization of Utility Plant Acquisition (Account No. 115)</b>	41,930
7	<b>TOTAL NET UTILITY PLANT ACQUISITION ADJUSTMENT</b>	(731,323)

**Schedule 204. STATEMENT OF RETAINED EARNINGS**  
**Account Nos. 214 and 215**

Line No.	Account Number and Title (a)	Amount (b)
8	<b>APPROPRIATED RETAINED EARNINGS</b>	
9	Beginning of Year Balance	-
10	436 Appropriations of Retained Earnings	
11	437 Dividends Declared - Preferred Stock	
12	438 Dividends Declared - Common Stock	
13	<b>214 TOTAL APPROPRIATED RETAINED EARNINGS</b>	0
14	<b>UNAPPROPRIATED RETAINED EARNINGS</b>	
1	Beginning of Year Balance	(4,455,684)
15	435 Balance Transferred from Income (Schedule 300)	(949,820)
2	439 Adjustments to Retained Earnings	
16	<b>215 TOTAL UNAPPROPRIATED RETAINED EARNINGS</b>	(5,405,504)
17	<b>TOTAL RETAINED EARNINGS</b>	(5,405,504)

Notes:

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(Company Name)

**Schedule 205. LONG-TERM DEBT - Account Nos. 221, 222, and 224**  
**(Excluding Advances from Associated Companies)**

Give below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the Company and group entries according to accounts and show the total for each account.

Line No.	Class and Series of Obligations (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet (e)	Interest For Year	
						% Rate (f)	Amount (g)
1							
2							
3							
4							
5							
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30							
31	<b>TOTAL LONG-TERM DEBT</b>						



**Schedule 206. CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)**  
**Account No. 271**

Line No.	Description (a)	Amount (b)
1	Beginning of Year Balance	11,635,185
2	Credits Added During the Year:	
3	Contributions Received from Capacity, Main Extensions and Customer Connection Charges	1,127,980
4	Contributions Received from Developer or Contract Agreements in cash or property	735,726
5	Total Credits	1,863,706
6	Less: Debits Charged During the Year	(243,852)
7	<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>13,255,039</b>

**Schedule 207. ACCUMULATED AMORTIZATION OF CIAC**  
**Account No. 272**

Line No.	Description (a)	Amount (b)
8	Beginning of Year Balance	2,505,594
9	Debits Charged During the Year: Accruals Charged to Account 272	373,702
10	Other Debits Charged During the Year (specify):	
11	Commission Ordered Adjustments (2019-290-WS)	9,498
12		
13		
14	Total Debits	383,200
15	Credits Added During the Year (specify):	
16		
17		
18		
19	Total Credits	0
20	<b>TOTAL ACCUMULATED AMORTIZATION OF CIAC</b>	<b>2,888,794</b>

21	<b>TOTAL NET CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>10,366,245</b>
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\*\* CIAC Debits are for better allocation methodology between water and sewer

### Schedule 300. INCOME STATEMENT REVENUES AND EXPENSES

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	<b>UTILITY OPERATING INCOME</b>	
2	400 Total Utility Operating Revenues (Schedule 301)	13,654,741
3	<b>UTILITY OPERATING EXPENSES</b>	
4	401 Operating Expenses (Schedule 302)	10,924,941
5	403 Depreciation Expenses (Schedule 303)	1,325,865
6	406 Amortization of Utility Plant Acquisition Adjustments	(11,940)
7	407.1 Amortization of Limited Term Plant	0
8	407.2 Amortization of Property Losses	0
9	407.3 Amortization of Other Utility Plant	(373,287)
10	407.4 Amortization of Regulatory Assets	0
11	407.5 Amortization of Regulatory Liabilities	0
12	408.10 Utility Regulatory Assessment Fee	182
13	408.11 Property Taxes	1,739,932
14	408.12 Payroll Taxes	134,970
15	408.13 Other Taxes and Licenses	77,341
16	409.10 Federal Income Taxes, Utility Operating Income	0
17	409.11 State Income Taxes, Utility Operating Income	(10)
18	409.12 Local Income Taxes, Utility Operating Income	0
19	410.10 Deferred Federal Income Taxes	0
20	410.11 Deferred State Income Taxes	0
21	410.12 Deferred Local Income Taxes	0
22	411.10 Provision for Deferred Income Taxes - Credit, Utility Operating Income	0
23	412.10 Investment Tax Credits Deferred to Future Periods, Utility Operations	0
24	412.11 Investment Tax Credits, Restored to Operating income, Utility Operations	(5,138)
25	<b>Total Utility Operating Expenses</b>	<b>13,812,857</b>
26	<b>TOTAL NET UTILITY OPERATING INCOME (LOSS)</b>	<b>(158,116)</b>
27	<b>OTHER OPERATING INCOME (LOSS)</b>	
28	413 Income from Utility Plant Leased to Others	0
29	414 Gains (Losses) from Disposition of Utility Property	(97,688)
30	<b>Total Other Operating Income (Loss)</b>	<b>(97,688)</b>
31	<b>OTHER INCOME AND DEDUCTIONS</b>	
32	415 Revenues from Merchandising, Jobbing and Contract Work	(15,734)
33	416 Costs and Expenses of Merchandising, Jobbing and Contract Work	0
34	419 Interest and Dividend Income	0
35	420 Allowance for Funds Used During Construction (AFUDC)	(40,543)
36	421 Non-Utility Income	0
37	426 Miscellaneous Non-Utility Expenses	0
38	<b>TOTAL OTHER INCOME AND DEDUCTIONS</b>	<b>(56,278)</b>

**Schedule 300. INCOME STATEMENT (Continued)**  
**REVENUES AND EXPENSES**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	<b>TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS</b>	
2	408.20 Taxes Other Than Income, Other Income and Deductions	0
3	409.20 Income Taxes, Other Income and Deductions	0
4	410.20 Provision for Deferred Income Taxes, Other Income and Deductions	(189,816)
5	411.20 Provisions for Deferred Income Taxes, Credit, Other Income and Deductions	0
6	412.20 Investment Tax Credits, Net, Non-Utility Operations	0
7	412.30 Investment Tax Credits Restored to Non-Operating Income, Utility Operations	0
8	<b>TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUC.</b>	<b>(189,816)</b>
9	<b>INTEREST EXPENSE</b>	
10	427.1 Interest on Debt to Associated Companies	1,093,583
11	427.2 Interest on Short-Term Debt	11,088
12	427.3 Interest on Long-Term Debt	0
13	427.4 Interest on Customer Deposits	0
14	427.5 Interest - Other	0
15	428 Amortization of Debt Discount and Expense	0
16	429 Amortization of Premium on Debt	0
17	<b>TOTAL INTEREST EXPENSE</b>	<b>1,104,671</b>
18	<b>EXTRAORDINARY ITEMS</b>	
19	433 Extraordinary Income	(433,631)
20	434 Extraordinary Deductions	269,070
21	409.30 Income Taxes, Extraordinary Items	0
22	<b>TOTAL EXTRAORDINARY ITEMS</b>	<b>(164,562)</b>
23	<b>NET INCOME (LOSS)</b>	<b>(949,820)</b>

**Schedule 301. OPERATING REVENUES**  
**Account No. 400**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)	Average Number of Customers (c)	Gallons of Water Sold (000s) (d)
1	<b>WATER SALES REVENUE</b>			
2	460 Unmetered Water Revenue			
3	460.1 Residential Customers	-		
4	460.2 Commercial Customers	-		
5	460.3 Industrial Customers	-		
6	460.4 Public Authorities	-		
7	460.5 Multiple Family Dwellings	-		
8	Total Unmetered Water Revenue	0	0	0
9	461 Metered Water Revenue			
10	461.1 Residential Customers	12,366,792	16,246	874,988
11	461.2 Commercial Customers	1,177,432	363	112,173
12	461.3 Industrial Customers	-		
13	461.4 Public Authorities	-		
14	461.5 Multiple Family Dwellings	-		
15	Total Metered Water Revenue	13,544,224	16,609	987,161
16	462 Fire Protection Revenue			
17	462.1 Public Fire Protection	-		
18	462.2 Private Fire Protection	-		
19	464 Other Sales to Public Authorities	-		
20	466 Sales for Resale	-		
21	467 Interdepartmental Sales	-		
22	<b>TOTAL WATER SALES REVENUES</b>	13,544,224	0	0
23	<b>OTHER WATER REVENUES</b>			
24	469 Guaranteed Revenues	-		
25	470 Forfeited Discounts	11,517		
26	471 Miscellaneous Service Revenues	15,278		
27	472 Rents from Water Property	-		
28	473 Interdepartmental Rents	-		
29	474 Other Water Revenues	83,722		
30	<b>TOTAL OTHER WATER REVENUES</b>	110,517		
31	<b>400 TOTAL OPERATING REVENUES</b>	13,654,741		

**BLUE GRANITE WATER COMPANY****FOR THE YEAR ENDED 2020**

(Company Name)

**Schedule 302. OPERATING EXPENSES**  
**OPERATION AND MAINTENANCE**  
**Account No. 401**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	<b>SOURCE OF SUPPLY EXPENSES</b>	
2	601 Salaries and Wages - Employees	
3	610 Purchased Water	4,276,932
4	615 Purchased Power	
5	616 Fuel for Power Production	
6	618 Chemicals	
7	620 Materials and Supplies	
8	631 Contractual Services - Engineering	
9	632 Contractual Services - Accounting	
10	633 Contractual Services - Legal	
11	634 Contractual Services - Management Fees	
12	635 Contractual Services - Testing	
13	636 Contractual Services - Other	
14	641 Rental of Building/Real Property	
15	642 Rental of Equipment	
16	650 Transportation Expenses	
17	658 Insurance - Workman's Compensation	
18	668 Water Resource Conservation Expense	
19	675 Miscellaneous Expenses	
20	<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>4,276,932</b>

21	<b>WATER TREATMENT EXPENSES</b>	
22	601 Salaries and Wages - Employees	
23	615 Purchased Power	
24	616 Fuel for Power Production	
25	618 Chemicals	70,829
26	620 Materials and Supplies	
27	631 Contractual Services - Engineering	
28	632 Contractual Services - Accounting	
29	633 Contractual Services - Legal	
30	634 Contractual Services - Management Fees	
31	635 Contractual Services - Testing	
32	636 Contractual Services - Other	
33	641 Rental of Building/Real Property	
34	642 Rental of Equipment	
35	650 Transportation Expenses	
36	658 Insurance - Workman's Compensation	
37	675 Miscellaneous Expenses	
38	<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>70,829</b>

**Schedule 302. OPERATING EXPENSES (Continued)**  
**OPERATION AND MAINTENANCE**  
**Account No. 401**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>	
2	601 Salaries and Wages - Employees	
3	615 Purchased Power	229,480
4	616 Fuel for Power Production	
5	618 Chemicals	
6	620 Materials and Supplies	199,779
7	631 Contractual Services - Engineering	
8	632 Contractual Services - Accounting	
9	633 Contractual Services - Legal	
10	634 Contractual Services - Management Fees	
11	635 Contractual Services - Testing	153,635
12	636 Contractual Services - Other	
13	641 Rental of Building/Real Property	
14	642 Rental of Equipment	
15	650 Transportation Expenses	55,733
16	658 Insurance - Workman's Compensation	
17	675 Miscellaneous Expenses	
18	<b>TOTAL TRANSMISSION AND DISTRIBUTION</b>	<b>638,626</b>
19	<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>4,986,386</b>

**Schedule 302. OPERATING EXPENSES (Continued)**  
**CUSTOMER AND ADMINISTRATIVE AND GENERAL**  
**Account No. 401**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	<b>CUSTOMER ACCOUNTS</b>	
2	601 Salaries and Wages - Employees	
3	615 Purchased Power	
4	616 Fuel for Power Production	
5	620 Materials and Supplies	
6	631 Contractual Services - Engineering	
7	632 Contractual Services - Accounting	
8	633 Contractual Services - Legal	
9	634 Contractual Services - Management Fees	
10	635 Contractual Services - Testing	
11	636 Contractual Services - Other	
12	641 Rental of Building/Real Property	
13	642 Rental of Equipment	
14	650 Transportation Expenses	
15	658 Insurance - Workman's Compensation	
16	670 Bad Debt Expense	271,650
17	675 Miscellaneous Expenses	
18	<b>TOTAL CUSTOMER ACCOUNTS</b>	<b>271,650</b>

19	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
20	601 Salaries and Wages - Employees	1,647,575
21	603 Salaries and Wages - Officers, Directors, and Majority Stockholders	
22	604 Employee Pension and Benefits	388,464
23	615 Purchased Power	
24	616 Fuel for Power Production	
25	620 Materials and Supplies	
26	631 Contractual Services - Engineering	263
27	632 Contractual Services - Accounting	24,261
28	633 Contractual Services - Legal	45,103
29	634 Contractual Services - Management Fees	361,483
30	635 Contractual Services - Testing	
31	636 Contractual Services - Other	358,371
32	641 Rental of Building/Real Property	110,499
33	642 Rental of Equipment	30,939
34	650 Transportation Expenses	
35	656 Insurance - Vehicle	31,028
36	657 Insurance - General Liability	212,497
37	658 Insurance - Workman's Compensation	22,576
38	659 Insurance - Other	29,442
39	660 Advertising Expense	7,215
40	666 Regulatory Commission Expenses- Amort. Of Rate Case Exp.	88,836
41	667 Regulatory Commission Expenses- Other	24,673
42	675 Miscellaneous Expenses	2,283,680
43	<b>TOTAL ADMINISTRATIVE AND GENERAL</b>	<b>5,666,905</b>

44	<b>401 TOTAL OPERATING EXPENSES</b>	<b>10,924,941</b>
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(Company Name)

**Schedule 303. BASIS FOR DEPRECIATION CHARGES BY  
PRIMARY ACCOUNTS  
Account No. 403**

Line No.	Description of Property (a)	Original Cost (b)	Approved Depreciation Rates * (c)	Annual Depreciation (d)
1	301 Organization	298,430	1.50%	3,285
2	302 Franchises	59,551	1.50%	719
3	303 Land & Land Rights	1,651,814	0.00%	0
4	304 Structures and Improvements	5,331,186	2.69%	96,960
5	305 Collecting and Impounding Reservoirs	0		0
6	306 Lake, River, and Other Intakes	0		0
7	307 Wells and Springs	2,881,145	3.85%	51,728
8	308 Infiltration Galleries and Tunnels	0		0
9	309 Supply Mains	1,825,074	1.91%	30,236
10	310 Power Generation Equipment	0		0
11	311 Pumping Equipment	4,297,706	4.82%	108,910
12	320 Water Treatment Equipment	1,763,633	6.77%	36,360
13	330 Distribution Reservoirs and Standpipes	7,331,729	4.40%	149,930
14	331 Transmission and Distribution Mains	14,678,265	1.85%	199,845
15	333 Services	6,170,722	7.00%	189,733
16	334 Meters and Meter Installations	3,766,870	6.07%	108,626
17	335 Hydrants	540,592	2.47%	9,420
18	336 Backflow Prevention Devices	23,344	5.06%	683
19	339 Other Plant and Misc. Equipment	6,421	3.71%	29,788
20	340 Office Furniture and Equipment	3,845,103	13.03%	215,939
21	341 Transportation Equipment	705,602	2.90%	56,194
22	342 Stores Equipment	0		0
23	343 Tools, Shop, and Garage Equipment	419,550	10.11%	18,888
24	344 Laboratory Equipment	95,589	10.72%	4,496
25	345 Power Operated Equipment	3,096	8.93%	110
26	346 Communication Equipment	139,134	23.35%	13,276
27	347 Miscellaneous Equipment	15,560	6.14%	686
28	348 Other Tangible Plant	1,182,071	7.56%	53
29	<b>TOTALS</b>	<b>57,032,187</b>		<b>1,325,865</b>

\* Use Straight-line depreciation rates as approved by the Commission.  
Do not use Tax Depreciation Rates.